

Finance Department

DEPARTMENT MISSION

The mission of the Finance Department is to provide a framework of support for a financially sustainable future for the County. Within the scope of this mission is the responsibility to establish sound financial policies and internal controls that ensure timely and accurate information is provided to our stakeholders. The Finance Department is committed to providing our internal and external customers with the tools they need to make important decisions.

DEPARTMENT GOALS

Desired results	Objectives - specific steps	Link to Strategic Plan	Completion Date
Implement a priority-based budgeting program	1. Identify all programs and services offered by the County	Strategy 1.3	Implement during 2019 budget process
	2. Develop the tools necessary for prioritization	Strategy 1.3	4th quarter 2019
	3. Educate key stakeholders on the County's budget and priority setting process	Strategy 1.1 and 1.2	Begin in 2020 for 2021 budget
	4. Begin the priority based budgeting process	Strategy 1.3	Begin in 2020 for 2021 budget
Full implementation of the Munis ERP system and link to performance measurement	1. Conclude with implementation of the basic functionality of all purchased modules	Strategy 1.3	2nd quarter 2019
	2. Build out of all implemented modules and accumulation and analysis of related data	Strategy 1.3	Ongoing
	3. Design processes and reports that measure costs of programs offered	Strategy 1.3	End of year 2020
	4. Evaluate efficiency and effectiveness of program/service delivery	Strategy 1.3	End of year 2021
Strengthen the County's creditworthiness and ability to secure low interest rates on bond borrowing	1. Meet or exceed the County's fund balance policy	Guiding Principles	Ongoing
	2. Create and revise strong financial policies	Guiding Principles	Ongoing
	3. Maintain and improve the County's strong bond rating	Guiding Principles	Ongoing

PROGRAM EVALUATION

Program/Service Description	Output Measures		
	2017	2018 (Est)	2019 (Est)
Timely and accurate vendor payments (number of payments)	12,445	12,500	12,250
Timely and accurate employee payments (number of payments)	15,292	15,350	15,400
Number of employees paid	679	685	685
Number of active vendors maintained	4,174	4,250	4,250
Ensure accuracy of financial information (number of audit adjustments)	0	0	0
Ensure integrity of data collection systems and prevention of fraud (number of audit findings)	3	1	1
Achievement of CAFR award	Yes	Yes	Yes
Achievement of Budget award	Yes	Yes	Yes
Bond rating	Aa2	Aa2	Aa2
Fund balance goal met	Yes	Yes	Yes

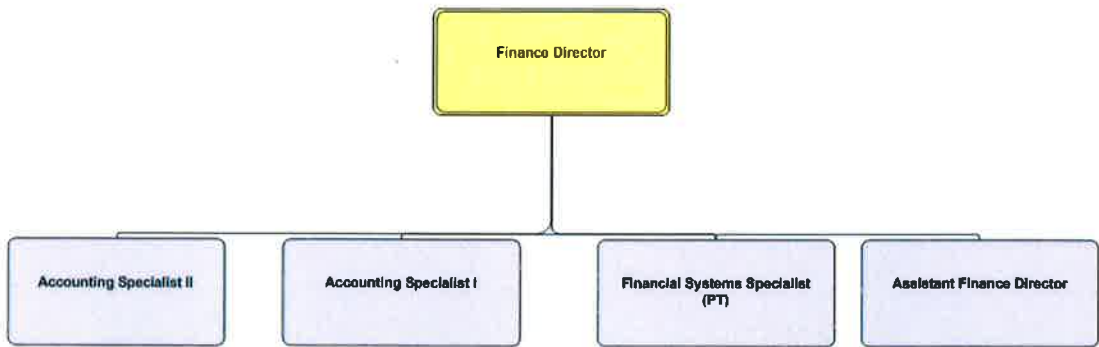
FACTORS INFLUENCING PROGRAM/SERVICE DELIVERY AND ACCOMPLISHMENTS

Achievement of goals for the 2017 and 2018 fiscal years are as follows:

- Assisted the Administrator to develop the 2018 budget. The County submitted the 2018 budget to the Governmental Finance Officers Association (GFOA) and has received their Distinguished Budget Presentation Awards Program again this year.
- The County has submitted for and been awarded the Certificate for Excellence in Financial Reporting from the GFOA for its Comprehensive Annual Financial Report (CAFR) for 2016. The 2017 report was submitted and we fully expect to win the award for the sixth consecutive year.
- Began implementation of the Munis financial accounting software. This process is ongoing and is expected to be substantially complete in 2018. Ongoing efforts to build out the functionality of the system will continue into 2019.
- Final audit fieldwork was reduced from two weeks to 1.5 weeks. This highlights the organization and accuracy of the staff in the Finance department, especially considering the transition between financial accounting systems that has been ongoing throughout the past year.

Ongoing efforts to consolidate the number of transactions processed by the Finance Department by exploiting the use of our Purchasing Card program will lead to fewer transactions processed in the future.

DEPARTMENT ORGANIZATIONAL CHART



Finance Department

Financial Summary

	2017 Actual	2018 Estimate	2018 Amended Budget	2019 Budget	Change from 2018 Amended Budget	
					\$	%
Revenues						
Taxes	160	100	100	100	-	0.00%
Public Charges	17,054	27,545	27,595	19,115	(8,480)	-30.73%
Intergovernmental Charges	457,017	286,439	-	460,050	460,050	-
Misc. Revenue	-	-	-	-	-	-
Other Financing Sources	-	157,972	157,972	-	(157,972)	-100.00%
Total Revenues	474,231	472,056	185,667	479,265	293,598	158.13%
Expenditures						
Personnel Expenses	416,664	451,261	451,261	451,315	54	0.01%
Purchased Services	22,168	23,714	20,359	20,331	(28)	-0.14%
Operating Costs	16,823	12,886	12,820	13,620	800	6.24%
Interdept. Charges	14,176	12,430	12,430	13,142	712	5.73%
Other Expenses	455,037	319,605	27,827	479,547	451,720	1623.32%
Capital Items	156,086	157,972	157,972	-	(157,972)	-100.00%
Total Expenditures	1,080,954	977,868	682,669	977,955	295,286	43.25%
 Property Taxes	 465,350	 497,002	 497,002	 498,690	 1,688	 0.34%
 Addition to (Use of) Fund Balance	 (141,373)	 (8,810)	 -	 -		

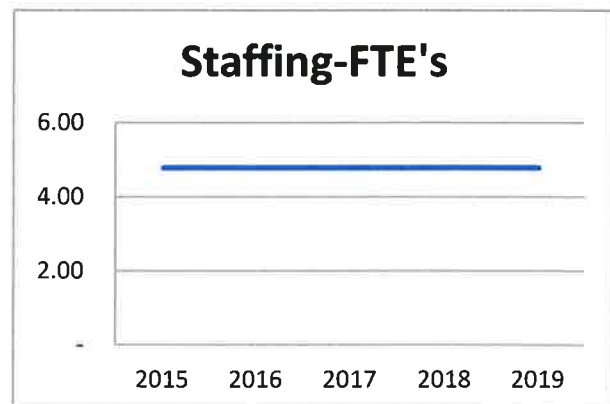
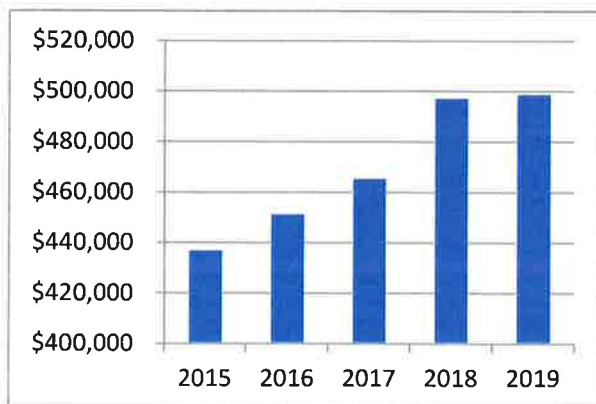
Summary Highlights:

The 2019 budget provides \$498,690 in tax levy, which is a \$1,688 increase in levy from the 2018 amended budget. The increase is due to an increase in Salaries and Fringes.

Summary of Capital Items:

None

Summary of Property Tax Levy and FTEs



Finance Department-2019 BUDGET

Account Number	Project	Description	2017 Actual	2018 6-Month Actual	2018 Estimated	2018 Amended	2019 Admin	2019 Adopted
12201 -Finance								
REVENUES								
411100		General Property Taxes	465,350	248,501	497,002	497,002	498,690	498,690
412100		Sales Taxes From County	160	66	100	100	100	100
451004		Garnishment Fees	15	15	15	15	15	15
451005		Child Support Fees	1,164	615	1,000	1,000	1,500	1,500
451312		Emp Payroll Charges	30	30	50	50	50	50
699992		Balance Forward Prior Year	-	-	157,972	157,972	-	-
REVENUES TOTAL			466,720	249,227	656,139	656,139	500,355	500,355
EXPENDITURES								
511110		Salary-Permanent Regular	131,394	83,798	177,607	177,607	187,583	187,583
511210		Wages-Regular	112,361	61,914	130,723	130,723	137,401	137,401
511220		Wages-Overtime	163	848	-	-	-	-
511310		Wages-Sick Leave	1,731	749	-	-	-	-
511320		Wages-Vacation Pay	22,122	2,991	-	-	-	-
511330		Wages-Longevity Pay	825	-	855	855	885	885
511340		Wages-Holiday Pay	11,082	3,384	-	-	-	-
511350		Wages-Miscellaneous(Comp)	6,889	2,502	-	-	-	-
511380		Wages-Bereavement	1,068	-	-	-	-	-
SALARIES TOTAL			287,636	156,186	309,185	309,185	325,869	325,869
512141		Social Security	21,228	11,465	23,064	23,064	24,929	24,929
512142		Retirement (Employer)	19,172	10,466	20,715	20,715	21,344	21,344
512144		Health Insurance	82,680	42,640	92,075	92,075	65,775	65,775
512145		Life Insurance	130	72	148	148	150	150
512150		FSA Contribution	1,125	1,250	1,250	1,250	9,000	9,000
512173		Dental Insurance	4,693	2,246	4,824	4,824	4,248	4,248
FRINGE TOTAL			129,028	68,139	142,076	142,076	125,446	125,446
TOTAL SALARIES AND FRINGES			416,664	224,326	451,261	451,261	451,315	451,315
521213		Accounting & Auditing	16,418	10,016	13,687	13,687	13,530	13,530
521219		Other Professional Serv	2,800	-	505	2,900	3,420	3,420
521296		Computer Support	2,951	7,127	7,127	3,772	3,381	3,381
531100		Permits Purchased	10	-	-	-	-	-
531243		Furniture & Furnishings	168	-	-	-	-	-
531303		Computer Equipmt & Software	913	-	500	500	550	550
531311		Postage & Box Rent	2,040	1,399	2,300	2,300	2,300	2,300
531312		Office Supplies	2,281	180	2,900	2,900	2,900	2,900
531313		Printing & Duplicating	557	609	700	700	700	700
531314		Small Items Of Equipment	1,110	-	-	-	-	-
531324		Membership Dues	1,195	856	955	955	1,010	1,010
531326		Advertising	6,040	-	-	-	-	-
532325		Registration	645	1,045	2,185	2,185	2,240	2,240
532332		Mileage	119	-	740	740	640	640
532334		Commercial Travel	419	236	500	500	550	550
532335		Meals	54	90	300	300	300	300
532336		Lodging	1,110	944	1,240	1,240	2,080	2,080
532339		Other Travel & Tolls	10	66	66	-	-	-
533225		Telephone & Fax	81	39	100	100	100	100
535242		Maintain Machinery & Equip	72	352	400	400	250	250
571004		IP Telephony Allocation	470	272	543	543	472	472
571005		Duplicating Allocation	61	14	28	28	75	75
571009		MIS PC Group Allocation	9,111	3,950	7,900	7,900	8,995	8,995
571010		MIS Systems Grp Alloc(ISIS)	4,534	1,980	3,959	3,959	3,600	3,600
591519		Other Insurance	1,244	649	1,297	1,297	1,947	1,947
OPERATING EXPENDITURES			54,412	29,823	47,932	46,906	49,040	49,040
594818		Capital Computer	156,086	95,367	157,972	157,972	-	-
CAPITAL OUTLAY EXPENDITURES			156,086	95,367	157,972	157,972	-	-
EXPENDITURES TOTAL			627,162	349,515	657,165	656,139	500,355	500,355
REVENUES			466,720	249,227	656,139	656,139	500,355	500,355
EXPENDITURES			627,162	349,515	657,165	656,139	500,355	500,355
TOTAL BUSINESS UNIT-12201 -Finance			160,442	100,288	1,026	-	-	-

12202 -Dental Insurance Allocation

Finance Department-2019 BUDGET

Account Number	Project	Description	2017 Actual	2018 6-Month Actual	2018 Estimated	2018 Amended	2019 Admin	2019 Adopted
REVENUES								
451026		Retiree Ins Premium Recovery	13,421	6,669	23,930	23,930	15,000	15,000
451032		Cobra Premium Recovery	2,454	1,401	2,600	2,600	2,600	2,600
451043		County Board Premiums	2,214	702	1,062	-	-	-
451045		Employee Premiums	454,773	224,335	290,715	-	460,000	460,000
REVENUES TOTAL			472,862	233,107	318,307	26,530	477,600	477,600
EXPENDITURES								
599951		Year End Alloc	-	-	2,650	2,650	-	-
599982		Retiree Dental Claims	10,409	7,244	16,880	16,880	12,000	12,000
599984		Cobra Dental Claims	3,913	831	7,000	7,000	6,000	6,000
599986		Administrative Fees Dental	23,028	17,697	19,609	-	24,000	24,000
599989		Employee Dental Claims	415,439	208,330	271,685	-	434,500	434,500
599992		Administrative Dental Retiree	1,003	410	483	-	1,100	1,100
OPERATING EXPENDITURES			453,793	234,512	318,307	26,530	477,600	477,600
EXPENDITURES TOTAL			453,793	234,512	318,307	26,530	477,600	477,600
REVENUES			472,862	233,107	318,307	26,530	477,600	477,600
EXPENDITURES			453,793	234,512	318,307	26,530	477,600	477,600
TOTAL BUSINESS UNIT-12202 -Dental Insurance Allocati			(19,070)	1,405	-	-	-	-
REVENUES								
EXPENDITURES			939,582	482,335	974,446	682,669	977,955	977,955
TOTAL Finance Department DEPARTMENT			1,080,954	584,027	975,473	682,669	977,955	977,955
TOTAL Finance Department DEPARTMENT			141,373	101,693	1,026	-	-	-